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CENTRAL DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

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UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

January 2015 Grand Jury

11 UNITED STATES OF AMERICA,

CR No. 15-

CR 15 00542

12 Plaintiff,

I N D I C T M E N T

13 v.

[26 U.S.C. § 7201: Tax Evasion]

14 CHRISTINA M. FUTAK,
aka "Christy Futak,"

15 Defendant.

17 The Grand Jury charges:

18 COUNT ONE

19 [26 U.S.C. § 7201]

20 A. INTRODUCTORY ALLEGATIONS

21 At all relevant times:

22 1. Defendant CHRISTINA M. FUTAK, also known as "Christy Futak"
23 ("defendant FUTAK"), was a resident of Orange, in Orange County,
24 California.

25 2. Axium International, Inc. was a Delaware corporation, and,
26 together with its subsidiaries (collectively, "Axium"), maintained
27 offices in Burbank and Los Angeles, California, and elsewhere.

28 3. Defendant FUTAK exercised ownership and control over Bank

1 of America accounts number xxxxxx5898 in the name of Christy M.
2 Futak, DBA Futak Accounting (the "5898 Account"), and xxxxxx6064 in
3 the name of CFO, Inc. (the "CFO Account").

4 4. Defendant FUTAK exercised ownership and control over
5 Washington Mutual Bank account number xxxxxx4760, in the name of
6 Christy M Futak (the "4760 Account").

7 5. Defendant FUTAK and Axium had entered into an agreement
8 pursuant to which Axium agreed to pay, and did pay, defendant FUTAK
9 for payroll tax preparation and other services defendant FUTAK agreed
10 to perform for Axium.

11 6. At defendant FUTAK's request, Axium agreed to pay, and did
12 pay, the compensation for defendant FUTAK's services by issuing
13 checks to CFO, Inc.

14 7. Beginning on or about October 25, 2004, and continuing
15 through at least July 24, 2007, defendant FUTAK deposited, or caused
16 to be deposited, substantially all of the checks she received from
17 Axium into the CFO Account.

18 B. EVASION OF INCOME TAX

19 Beginning at least as early as August 30, 2004 and continuing
20 through at least May 11, 2012, within the Central District of
21 California and elsewhere, defendant FUTAK willfully attempted to
22 evade and defeat a substantial part of the federal income tax due and
23 owing by her to the United States of America for the calendar year

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1 2005, in the approximate amount of at least \$49,218, by committing,
 2 on or about the following dates, the following affirmative acts:

DATE	AFFIRMATIVE ACT OF EVASION
8/30/2004	Defendant FUTAK wrote a check in the approximate amount of \$200, on the 5898 Account, to AAA Corporate Services, Inc., the registered agent in Wyoming for CFO, Inc.
10/14/2004	Defendant FUTAK wrote a check, in the approximate amount of \$49, on the 4760 account, to R.G. for the purpose of obtaining a corporate seal for CFO, Inc.
3/31/2005	Defendant FUTAK caused Axium to issue a check on Chase Bank account number xxxxxx1395, held in the name of Axium Hollywood ("the AH account"), payable to CFO, Inc., in the approximate amount of \$4,423, as compensation for services defendant FUTAK agreed to perform for Axium (the "3/31/05 check").
4/05/2005	Defendant FUTAK caused the 3/31/05 check to be deposited into the CFO Account.
7/07/2005	Defendant FUTAK caused Axium to issue a check on the AH account, payable to CFO, Inc., in the approximate amount of \$4,423, as compensation for services defendant FUTAK agreed to perform for Axium (the "7/7/05 check").
7/20/2005	Defendant FUTAK caused the 7/7/05 check to be deposited into the CFO Account.
7/14/2005	Defendant FUTAK caused Axium to issue a check on the AH account, payable to CFO, Inc., in the approximate amount of \$4,423, as compensation for services defendant FUTAK agreed to perform for Axium (the "7/14/2005 check").
7/20/2005	Defendant FUTAK caused the 7/14/2005 check to be deposited into the CFO Account.

1	7/28/2005	Defendant FUTAK caused Axium to issue a check on the AH account, payable to CFO, Inc., in the approximate amount of \$4,423, as compensation for services defendant FUTAK agreed to perform for Axium (the "7/28/05 check").
5	8/1/2005	Defendant FUTAK caused the 7/28/05 check to be deposited into the CFO Account.
7	6/13/2007	Defendant FUTAK caused to be filed a United States federal income tax return, IRS Form 1040, for the calendar year 2005, which tax return represented that defendant FUTAK's total income for the 2005 calendar year was approximately \$31,537, when, in fact, her income was substantially greater.
11	5/11/2012	Defendant FUTAK made the false and materially misleading statement to IRS Criminal Investigation special agents, that CFO, Inc. was a company that belonged to and had been set up by another individual, C.A., when, in fact, it belonged to, was controlled by, and had been set up by defendant FUTAK.

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1 COUNT TWO

2 [26 U.S.C. § 7201]

3 The Grand Jury repeats and re-alleges, as if fully set forth in
 4 this Count, the Introductory Allegations of Count One of this
 5 Indictment.

6 Beginning at least as early as on or about January 5, 2006, and
 7 continuing through at least May 11, 2012, within the Central District
 8 of California and elsewhere, defendant FUTAK willfully attempted to
 9 evade and defeat a substantial part of the federal income tax due and
 10 owing by her to the United States of America for the calendar year
 11 2006, in the approximate amount of at least \$59,487, by committing,
 12 on or about the following dates, the following affirmative acts:

13 DATE	14 AFFIRMATIVE ACT OF EVASION
15 1/5/2006	16 Defendant FUTAK caused Axium to issue a check on the 17 AH account, in the approximate amount of \$4,807 (the "1/5/2006 check"), as compensation for services defendant FUTAK agreed to perform for Axium.
18 1/12/2006	19 Defendant FUTAK caused Axium to issue a check on the 20 AH account, in the approximate amount of \$4,807 (the "1/12/2006 check"), as compensation for services defendant FUTAK agreed to perform for Axium.
21 1/17/2006	22 Defendant FUTAK caused the 1/5/2006 check to be deposited into the CFO Account.
23 1/17/2006	24 Defendant FUTAK caused the 1/12/2006 check to be deposited into the CFO Account
25 1/19/2006	26 Defendant FUTAK caused Axium to issue a check on the 27 AH account, in the approximate amount of \$4,807 (the "1/19/2006 check"), as compensation for services defendant FUTAK agreed to perform for Axium.

1	1/30/2006	Defendant FUTAK caused the 1/19/2006 check to be deposited into the CFO Account.
2	2/9/2006	Defendant FUTAK caused Axium to issue a check on the AH account, in the approximate amount of \$4,807 (the "2/9/2006 check"), as compensation for services defendant FUTAK agreed to perform for Axium.
3	2/15/2006	Defendant FUTAK caused the 2/9/06 check to be deposited into the CFO Account.
4	3/16/2006	Defendant FUTAK caused Axium to issue a check on the AH account, in the approximate amount of \$4,807 (the "3/16/2006 check"), as compensation for services defendant FUTAK agreed to perform for Axium.
5	3/20/2006	Defendant FUTAK caused the 3/16/2006 check to be deposited into the CFO Account.
6	6/11/2008	Defendant FUTAK caused to be filed a United States federal income tax return, IRS Form 1040 for the calendar year 2006 ("2006 tax return"), which tax return represented that defendant FUTAK's total income for the 2006 calendar year was \$52,690 and that the 2006 tax return had been prepared by a tax preparer using a social security number ending in 7114 and a post office box of 15755, when, in fact, her income was substantially greater and the 2006 tax return had not been prepared by a tax preparer with a social security number ending in 7114.
7	5/11/2012	Defendant FUTAK made the false and materially misleading statement to IRS Criminal Investigation special agents, that CFO, Inc. was a company that belonged to and had been set up by another individual, C.A., when, in fact, it belonged to, was controlled by, and had been set up by defendant FUTAK.
8	5/11/2012	Defendant FUTAK falsely represented, to IRS Criminal Investigation special agents, that her 2006 tax return had been prepared by C.A., when, in fact, it had not.

1 COUNT THREE

2 [26 U.S.C. § 7201]

3 The Grand Jury repeats and re-alleges, as if fully set forth in
 4 this Count, the Introductory Allegations of Count One of this
 5 Indictment.

6 Beginning at least as early as on or about January 11, 2007, and
 7 continuing through at least May 11, 2012, within the Central District
 8 of California and elsewhere, defendant FUTAK willfully attempted to
 9 evade and defeat a substantial part of the federal income tax due and
 10 owing by her to the United States of America for the calendar year
 11 2007 in the approximate amount of at least \$41,194, by committing, on
 12 or about the following dates, the following affirmative acts:

13 DATE	14 AFFIRMATIVE ACT OF EVASION
15 1/11/2007	16 Defendant FUTAK caused Axium to issue a check on Bank of 17 America Account number xxxxxxx0946, in the name of Pax 18 Film Services Inc. (the "PFSI Account"), payable to CFO, 19 Inc. as compensation for services defendant FUTAK agreed 20 to perform for Axium, in the approximate amount of 21 \$5,288 (the "1/11/07 check").
19 1/16/2007	20 Defendant FUTAK caused the 1/11/2007 check to be 21 deposited into the CFO Account
21 1/18/2007	22 Defendant FUTAK caused Axium to issue a check on the 23 PFSI Account, in the approximate amount of \$5,288 (the 24 "1/18/2006 check"), as compensation for services 25 defendant FUTAK agreed to perform for Axium.
24 1/29/2007	25 Defendant FUTAK caused the 1/18/2007 check to be 26 deposited into the CFO Account
26 2/15/2007	27 Defendant FUTAK caused Axium to issue a check on the 28 PFSI Account, in the approximate amount of \$5,288 (the 29 "2/15/2007 check"), as compensation for services 30 defendant FUTAK agreed to perform for Axium.

1	3/2/2007	Defendant FUTAK caused the 2/15/2007 check to be deposited into the CFO Account
2	3/8/2007	Defendant FUTAK caused Axium to issue a check on the PFSI Account, in the approximate amount of \$5,288 (the "3/8/2007 check"), as compensation for services defendant FUTAK agreed to perform for Axium.
3	3/19/2007	Defendant FUTAK caused the 3/8/2007 check to be deposited into the CFO Account.
4	10/20/2008	Defendant FUTAK caused to be filed a United States federal income tax return, IRS Form 1040 for the calendar year 2007, which tax return represented that defendant FUTAK's total income for the 2007 calendar year was approximately \$23,072, when, in fact, defendant FUTAK's income for the 2007 calendar year was substantially greater.
5	11/16/2009	Defendant FUTAK made the false and materially misleading statement, during a telephone conversation with an IRS Tax Compliance Officer (the "TCO") assigned to conduct an audit of defendant FUTAK's 2007 tax return, that defendant FUTAK used a credit line to cover her personal and business expenses in 2007, when, in fact, defendant FUTAK primarily used funds in the CFO Account to cover her personal and business expenses in 2007.
6	1/20/2010	Defendant FUTAK made the false and materially misleading statement, to the TCO during an in-person meeting, that defendant FUTAK was able to meet her expenses in 2007 by using a \$45,000 loan, when, in fact, defendant FUTAK primarily used funds in the CFO Account to cover her personal and business expenses in 2007.
7	1/20/2010	Defendant FUTAK made the false and materially misleading statement, to the TCO during an in-person meeting, that defendant FUTAK had reported all of her income on her 2007 tax return.

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1 5/11/2012

2 Defendant FUTAK made the false and materially misleading
3 statement to IRS Criminal Investigation special agents,
4 that CFO, Inc. was a company that belonged to and had
been set up by another individual, C.A., when, in fact,
it belonged to, was controlled by, and had been set up
by defendant FUTAK.

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6 A TRUE BILL

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8 Foreperson

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10 EILEEN M. DECKER
11 United States Attorney

12 Sam

13 Scott Garinger
14 Deputy Chief, Criminal Division For:
15 LAWRENCE S. MIDDLETON
16 Assistant United States Attorney
17 Chief, Criminal Division

18 GEORGE S. CARDONA
19 Assistant United States Attorney
20 Chief, Major Frauds Section

21 RANEE A. KATZENSTEIN
22 Assistant United States Attorney
23 Deputy Chief, Major Frauds Section

24 ANGELA J. DAVIS
25 Assistant United States Attorney
26 Major Frauds Section

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